



RICK AUERBACH  
ASSESSOR

COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR  
500 WEST TEMPLE STREET, ROOM 225 • LOS ANGELES, CA 90012-2770  
Telephone: 213.974.3481 • Email: [exempt@assessor.lacounty.gov](mailto:exempt@assessor.lacounty.gov) • Website: [assessor.lacounty.gov](http://assessor.lacounty.gov)  
Si desea ayuda en Español, llame al número 213.974.3211

## WELFARE EXEMPTION INSTRUCTIONS FOR COMPLETION OF SUPPLEMENTAL AFFIDAVIT HOUSING - ELDERLY OR HANDICAPPED FAMILIES- ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME

Section 214(f) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low- and moderate-income elderly or handicapped families can qualify for the welfare exemption from property taxes only to the extent that household incomes of families residing therein do not exceed certain specified limits.

### INSTRUCTIONS

The claimant (organization) must follow the instructions listed below. The claimant should provide each "family" living on the property with a copy of the attached form titled *Welfare Exemption Supplemental Affidavit, Housing-Elderly or Handicapped Families* (BOE-267-H). The organization's property will not be allowed the exemption unless the proper information in a completed affidavit, in duplicate, is provided to the Assessor, who will forward a copy of the affidavit, along with a copy of the welfare exemption claim, to the Assessment Standards Division, State Board of Equalization, for review under the provisions of Section 254.5, Revenue and Taxation Code.

#### PROCESSING OF THE AFFIDAVIT BY THE CLAIMANT

- A. The claimant (organization) should complete the front of the affidavit; it must be filed, in duplicate, along with the copies of the claim for welfare exemption by the date requested.
- B. The claimant must list on the affidavit the following information for **only** those **elderly** and/or **handicapped** families that **qualify**:
- (1) Home address, apartment number, room number, etc. Use two lines if there are two families at the same location, etc.
  - (2) The number of persons claimed to be in the family (one family for each line item).
  - (3) The maximum income limit reported by each family (this figure should agree with the income limit based upon number of persons in the family that is printed on the affidavit).

**Note:** No reporting **by line item** is necessary for vacant room (areas), families that did not report, families that may not be elderly or handicapped, or for families whose incomes exceed the applicable income limits.

- C. The claimant must complete the Recap section of the affidavit for all families, eligible and ineligible by entering:

#### Example

- |                                                                                                                                                                                                                       |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1) The number of qualified families (one for each line item completed in B, above).                                                                                                                                  | 110 |
| (2) The number of nonqualified families (occupants did not sign statement; refused to report; amount of income, if reported, is over the limit; or unit was occupied by other than an elderly or handicapped family). | 10  |
| (3) The total of number of families.                                                                                                                                                                                  | 120 |

- D. The claimant must complete the Exemption Calculation Percentage and enter the Maximum Percentage of Value of Property Eligible for Exemption on the appropriate line.

#### The exemption calculation percentage is computed by:

- (1) Enter the number of low - and moderate-income elderly and handicapped families occupying the property, in the example the number is 110.
- (2) Enter the total number of families occupying the property, in the example the number is 120.
- (3) Divide the number in 1 (110) by the number in 3 (120) to obtain the Maximum Percentage of Value of Property Eligible for Exemption:  $110/120 = 91.66\%$  (percent)



COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR  
500 WEST TEMPLE STREET, ROOM 225 • LOS ANGELES, CA 90012-2770  
Telephone: 213.974.3481 • Email: [exempt@assessor.lacounty.gov](mailto:exempt@assessor.lacounty.gov) • Website: [assessor.lacounty.gov](http://assessor.lacounty.gov)  
Si desea ayuda en Español, llame al número 213.974.3211

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,  
HOUSING — ELDERLY OR HANDICAPPED FAMILIES  
ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME (Yearly Filing)**

*Carefully read and follow the accompanying instructions before preparing claim.*

This affidavit is required under the provisions of sections 214(f), 251, and 254.5 of the Revenue and Taxation Code for those organizations where the income of the occupants must not exceed certain limits.

This affidavit supplements the claim for welfare exemption and must be filed with the Assessor by February 15. **Unless this form is completed and filed, the exemption cannot be granted.**

The claimant should provide each family living on the property with a copy of the attached form titled *Elderly and Handicapped Families — Statement of Family Household Income*. (The organization keeps the completed, signed statements in case of further audit.) The organization's property will not be allowed the exemption unless the proper information in a completed affidavit is provided to the Assessor.

\_\_\_\_\_ states:  
(name of person making affidavit)

1. That as \_\_\_\_\_  
(title, such as president, etc.)

2. of the \_\_\_\_\_ ;  
(corporate or organization name)

3. the mailing address of which is \_\_\_\_\_ ;  
(complete mailing address including zip code)

4. for the property located at \_\_\_\_\_ ,  
(address of property including zip code)

5. this affidavit is submitted on behalf of the above organization in support of a claim for exemption for the 20 \_\_\_\_ – 20 \_\_\_\_  
fiscal year.

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.*

SIGNATURE OF PERSON MAKING AFFIDAVIT	TITLE	DATE
_____	_____	_____

**THIS AFFIDAVIT IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.**

## A. ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME

Section 214(f) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low- and moderate-income elderly or handicapped families can qualify for the welfare exemption from property taxes only to the extent that household incomes of families residing there do not exceed amounts listed below:

NO. OF PERSONS IN FAMILY	MAXIMUM INCOME	NO. OF PERSONS IN FAMILY	MAXIMUM INCOME	NO. OF PERSONS IN FAMILY	MAXIMUM INCOME
1	\$47,500	4	\$67,800	7	\$84,100
2	\$54,200	5	\$73,200	8	\$89,500
3	\$61,000	6	\$78,600		

**NOTE:** If a dollar amount is not entered for each number of persons, contact the Assessor for the figures. The amounts are different for each county and they change annually.

In order to qualify all or a portion of the total property for the exemption, you must have: (1) a signed statement for each family that qualifies (you keep the statement in case of further audit) and (2) you must complete the report below:

## B. LIST OF QUALIFIED FAMILIES

Complete or attach list showing desired information for **only** those households that qualify; use additional sheets if necessary.

ADDRESS / UNIT NUMBER (use two lines if there are two families in a unit)	NO. OF PERSONS IN FAMILY (may be more than one family in unit)	MAXIMUM INCOME FOR FAMILY DOES NOT EXCEED
1.		\$
2.		\$
3.		\$
4.		\$
5.		\$

## C. RECAP FOR ALL FAMILIES, ELIGIBLE AND INELIGIBLE

	EXAMPLE	ACTUAL
1. Number of qualified families (one for each line filled in above)	110	
2. Number of nonqualified families. [Occupant(s) did not sign statement, refused to report, amount of income is over the limit, or unit was occupied by other than an elderly or handicapped family]	10	
3. Total number of families	120	

## D. EXEMPTION CALCULATION

	EXAMPLE	ACTUAL
Percentage which the number of low and moderate-income elderly and handicapped families occupying the property is of the total number of families occupying the property	110/120	/
Maximum percentage of value of property eligible for exemption	91.66%	



COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR  
500 WEST TEMPLE STREET, ROOM 225 • LOS ANGELES, CA 90012-2770  
Telephone: 213.974.3481 • Email: [exempt@assessor.lacounty.gov](mailto:exempt@assessor.lacounty.gov) • Website: [assessor.lacounty.gov](http://assessor.lacounty.gov)  
Si desea ayuda en Español, llame al número 213.974.3211

**ELDERLY OR HANDICAPPED FAMILIES  
STATEMENT OF FAMILY HOUSEHOLD INCOME  
(FAMILY HOUSEHOLD INCOME REPORTING FORM)**

Section 214(f) of the Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low and moderate-income elderly or handicapped families can qualify for the welfare exemption from property taxes for those units whose family household income does not exceed the limits stated here.

Promptly complete, sign and return this statement to the manager of the organization that provides the housing so the organization will have time to complete the form that must be filed with the Assessor.

ADDRESS OR UNIT NUMBER (no p.o. box numbers)

NAME(S) OF OCCUPANTS	NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
	1	\$ 47,500
	2	\$ 54,200
	3	\$ 61,000
	4	\$ 67,800
	5	\$ 73,200
	6	\$ 78,600
	7	\$ 84,100
	8	\$ 89,500

If there is more than one person residing in a unit, do you consider yourselves a family? ☐ Yes ☐ No

If **no**, report on line 1 the number of persons in your family. **Each nonfamily member must complete a separate statement.**  
(See instructions.)

1. Number of persons in family household \_\_\_\_\_

2. I certify (or declare) under penalty of perjury under the laws of the State of California that the family household income for the prior calendar year did not exceed \$ \_\_\_\_\_. (Enter the amount of the income limit shown for the number of persons in family household.)

SIGNATURE	TITLE	DATE

## SUGGESTED FAMILY HOUSEHOLD INCOME REPORTING FORM

### INSTRUCTIONS

1. Enter your address and/or unit number and the names of the persons who comprise your family.
2. Enter on line 1 the **number** of persons who comprise your family.
3. Enter on line 2 the income limit figure for the number of persons shown on line 1.
4. Sign the statement if your combined family income is the same as or less than the income limit.
5. Promptly return the statement to an officer or the manager of the organization on whose property you reside.

#### Household Income:

*Income includes but is not limited to:*

- (1) Wages, salaries, fees, tips, bonuses, commissions and other employee compensation.
- (2) Net income from the operation of a business or profession or from rental of real or personal property.
- (3) Interest and dividends.
- (4) Periodic payments received from social security, annuities, insurance policies, retirement funds, pensions, disability or other similar types of periodic receipts.
- (5) Unemployment and disability compensation, workers' compensation and severance pay.
- (6) Public assistance exclusive of any amount specified for shelter and utilities.
- (7) Alimony, child support payments and regular contributions or gifts from persons not residing in the dwelling.
- (8) All regular pay, special pay and allowances of a member of the Armed Forces who is head of the family or spouse.

*The following items shall not be considered as income:*

- (1) Casual, sporadic or irregular gifts.
- (2) Amounts specifically for or in reimbursement of the cost of medical expenses.
- (3) Lump sum additions to family assets such as inheritances, insurance payments (including payments under health and accident insurance and workers' compensation), capital gains and settlement for personal or property losses.
- (4) Amounts of educational scholarships paid directly to the student or to the educational institution and veteran benefits for costs of tuition, fees, books, and equipment.
- (5) The value of food coupons.
- (6) Payments received from the ACTION Agency, VISTA, Service Learning Programs, Special Volunteer Programs, National Older American Volunteer Program, Retired Senior Volunteer Program, Foster Grandparent Program, Older American Community Services Program, SCORE and ACE.
- (7) Foster Child Care payments.

For a complete listing of income and deductions, see Department of Housing and Community Development Regulations, section 6914.